
HOUSE BILL 2992

State of Washington 60th Legislature 2008 Regular Session

By Representatives Blake, Fromhold, and Conway

Read first time 01/21/08. Referred to Committee on Ecology & Parks.

1 AN ACT Relating to historical parks and historic reserves tax
2 incentive program; adding new sections to chapter 82.04 RCW; adding a
3 new section to chapter 82.16 RCW; and providing an expiration date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 The legislature recognizes that the national historic reserves and
8 national historical parks located in Washington state are important
9 cultural and recreational assets for our citizens. Historical parks
10 and reserves preserve some of the richest historic, archaeological, and
11 architectural landscapes and cultural resources in the state; places
12 that play pivotal roles in our region's history. For the public, these
13 sites offer unmatched educational and recreational opportunities.
14 Preservation and enhancement of these historical parks and reserves
15 drives economic development through job creation and tourism, as well
16 as enhances the livability of our communities and sustains these
17 historic landscapes and structures for future generations. For these
18 reasons it is the intent of the legislature to encourage the continued
19 preservation and enhancement of historical parks and reserves located

1 in Washington state. Such sites currently consist of the Vancouver
2 national historic reserve, Ebey's Landing national historic reserve,
3 Lewis and Clark national historical park, Klondike Gold Rush national
4 historical park, and San Juan Island national historical park.

5 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 (1) Subject to the limitations in this section, a credit is allowed
8 against the tax imposed by this chapter for approved contributions made
9 to qualified Washington historical projects.

10 (a) The credit allowed under this section is limited to
11 seventy-five percent of the approved contribution made to a project.

12 (b) The department shall keep a running total of all credits
13 approved under this section and section 3 of this act each calendar
14 year. The department may not approve any credits under this section or
15 section 3 of this act that would cause the total amount of approved
16 credits statewide to exceed three million dollars in any calendar year.
17 The maximum any one historical park or historic reserve can receive in
18 contributions under this section or section 3 of this act in a single
19 year is one million dollars.

20 (2) For the purposes of this section and section 3 of this act,
21 qualified "Washington historical projects" include only capital
22 projects located on or in a federally designated historic reserve or
23 historical park.

24 (3) Organizations eligible to receive contributions qualifying for
25 credits under this section include any organization exempt from federal
26 income tax under 26 U.S.C. Sec. 501(c)(3) or governmental entities with
27 a cooperative agreement for development of the park or reserve.

28 (4) Application for tax credits under this section must be made to
29 the department before making a contribution to a historic preservation
30 program. The application shall be made to the department in a form and
31 manner prescribed by the department. The application shall contain
32 information regarding the proposed amount of contribution to a
33 historical project, and other information required by the department to
34 determine eligibility under this act. The department shall rule on the
35 application within forty-five days. Applications shall be reviewed in
36 the order that they are received.

1 (5) The person or entity must make the contribution before claiming
2 a credit authorized under this section. A credit that is allowed under
3 this section, with respect to any taxable year commencing on or after
4 January 1, 2009, but is not used by a taxpayer may be carried forward
5 to successive income years until such credit is fully taken. In no
6 case shall a credit that is not used be carried forward for a period of
7 more than ten years.

8 (6) Credit under this section is limited to the amount of tax
9 imposed under this chapter.

10 (7) Refunds may not be given in place of credits.

11 (8) To claim a credit under this section, a person must
12 electronically file with the department all returns, forms, and any
13 other information required by the department, in an electronic format
14 as provided or approved by the department. Any return, form, or
15 information required to be filed in an electronic format under this
16 section is not filed until received by the department in an electronic
17 format. As used in this subsection, "returns" has the same meaning as
18 "return" in RCW 82.32.050.

19 (9) No credit may be earned for contributions made on or after
20 January 1, 2019.

21 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.16 RCW
22 to read as follows:

23 (1) Subject to the same requirements and limitations applicable to
24 the tax credit in section 1 of this act, a credit is allowed against
25 the tax imposed by this chapter for approved contributions made to
26 qualified Washington historical projects.

27 (2) Credit under this section is limited to the amount of tax
28 imposed under this chapter.

29 NEW SECTION. **Sec. 4.** This act expires December 31, 2018.

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